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硕士学位论文

《小企业会计准则》对小企业税收征管博弈关系的影响研究

The Study of Influence on Small Business Tax Collection Game Model by “Accounting Standards for Small Business”

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摘 要

小企业是我国国民经济和社会发展的力量，为我国税收做出了重大贡献。然而，小企业税收征管长期以来就存在小企业遵从成本与税收征管成本“双高”以及小企业遵从度低的问题，直接影响小企业税收征管的效率。其中，我国《小企业会计制度》的滞后性及会计制度和税法的差异对遵从成本和征管成本产生影响，是小企业低遵从度的重要原因之一。2011年《小企业会计准则》的颁布，充分考虑了税务部门对小企业的信息需要，结合小企业特点简化了会计核算，较大限度地消除了会计与税法的差异。新准则的颁布实施必然对小企业税收征管效率产生影响，本文试对此进行分析。

文章首先分析小企业税收遵从的特点，认为征纳双方信息不对称、小企业税收遵从成本高、税收征管成本高是小企业税收遵从度低的重要原因。《小企业会计制度》的滞后性及会计制度和税法的差异在很大程度上加剧了信息不对称和高税收成本的现象。

文章的第三部分基于税收征管的博弈模型，利用成本效益分析方法，研究了小企业纳税人和税务部门在税收征管过程中的决策行为和均衡结果。文章的第四部分通过分析影响博弈均衡解的有关因素，指出准则的修订实施可以影响小企业偷逃税款的成本、税务部门税务检查的成本、小企业偷逃税款被发现的概率以及小企业行政复议或寻租成功的概率，最终降低小企业偷逃税款的概率以及税务部门进行税务检查的概率。基于以上分析得出准则的修订可以提高小企业的税收遵从度和税务部门税收征管的效率。最后文章基于准则对博弈模型的影响提出优化我国税收征管的对策建议，对进一步完善我国小企业税收征管，促进小企业健康发展有一定的理论意义。

关键词：小企业会计准则；税收征管；博弈论

Abstract

Small business is an important force in our national economy and social development, which also makes a significant contribution to China's tax industry. However, various issues emerging in the process of tax collection and management of small business are becoming increasingly obvious. The high tax compliance costs and low tax compliance degree affected the small business tax collection efficiency for the tax department.

This paper analyzes tax compliance characteristics of small business.

Specifically, the high cost of small business tax compliance, information asymmetry for both sides and lack of serious attention from tax department result in low tax compliance of small business. One of the reasons that result in the low tax compliance of small business is the hysteresis quality in accounting system and huge difference between small business accounting system and tax law. The Chinese Treasury Department issued the Accounting Standards for Small Business in 2011, which took into account the small business information demanded by tax department and simplified accounting process via combination of small business characteristics. The issue of this principle largely eliminated the differences between accounting and tax law and led to positive influence of small business tax collection and management.

This paper is based on the gambling model of tax collection and management.

Taking advantage of cost-effectiveness researching approach, this paper studies decision behavior and equilibrium of small business taxpayer and tax department in the process of tax collection. By means of analyzing factors which can affect game equilibrium, this paper points out that issue of Accounting standards for Small Business can affect the cost of small business tax evasion, cost of tax inspection, the probability of being caught for small business tax evasion and probability of administrative reconsideration or successful rent-seeking of small

business. All of

these functions is able to reduce the probability of tax evasion, as well as the probability of tax inspection finally. Based on the analysis above, the paper comes to the conclusion that the issue of the principle is capable of enhancing tax compliance of small business and tax collection efficiency of tax department.

Finally, considering the effect of principle on gambling model, this paper proposes some suggestions for optimizing tax collection in our country. And these suggestions might have theoretical significance on improving small business healthy development in our country.

Keywords: Accounting Standards for Small Business; Tax Collection and Management; Game Theory

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